

City of Columbus, Ohio

Exhibit B-1

Combining Balance Sheet
Nonmajor Governmental Funds (by fund type)
December 31, 2001
(amounts expressed in thousands)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents:				
Cash and investments with treasurer	\$ 52,289	\$ 23,171	\$ 131,437	\$ 206,897
Cash and investments with fiscal and escrow agents	395	-	-	395
Investments	30	-	-	30
Receivables (net of allowances for uncollectibles)	30,857	191	1,025	32,073
Due from other:				
Governments	24,480	-	209	24,689
Funds	343	-	-	343
Total assets	<u>\$ 108,394</u>	<u>\$ 23,362</u>	<u>\$ 132,671</u>	<u>\$ 264,427</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	7,497	-	10,104	17,601
Due to other funds	3,089	-	79	3,168
Interfund payables	-	3,379	-	3,379
Deferred revenue and other	32,829	-	2,216	35,045
Accrued wages and benefits	2,338	-	-	2,338
Total liabilities	<u>45,753</u>	<u>3,379</u>	<u>12,399</u>	<u>61,531</u>
Fund Balances:				
Reserved for encumbrances	86,949	133	103,323	190,405
Reserved for non-current loans receivable	21,358	-	-	21,358
Unreserved, undesignated	(45,666)	19,850	16,949	(8,867)
Total fund balances	<u>62,641</u>	<u>19,983</u>	<u>120,272</u>	<u>202,896</u>
Total liabilities and fund balances	<u>\$ 108,394</u>	<u>\$ 23,362</u>	<u>\$ 132,671</u>	<u>\$ 264,427</u>